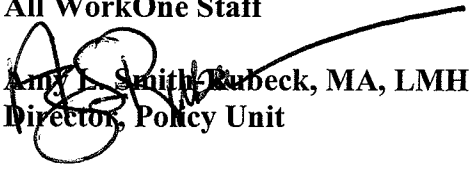




INDIANA
WORKFORCE
DEVELOPMENT

FORMAL COMMUNICATION

TO: Regional Operators
Indianapolis Private Industry Council
Directors of Operations for Northern & Southern Indiana
All Local Office Managers
All WorkOne Staff

FROM:  Amy L. Smith-Kubeck, MA, LMHC
Director, Policy Unit

DATE: November 28, 2007

**Technical Assistance Bulletin
TAB 2007-05**

WOTC Revised Forms

Content

The Work Opportunity Tax Credit (WOTC) is a federal tax credit program that offers incentive to employers who hire individuals who have consistently had difficulty in securing and retaining employment. The credit helps offset the federal tax liability of private, for-profit employers. The program covers only new hires that have not worked for the employer in the past.

The program has recently been reauthorized by Congress through August 31, 2011. Go to <http://www.in.gov/dwd/2771.htm> on DWD's web site for complete information on the WOTC program.

The Department of Labor has revised two forms used in the WOTC program:

- Form 8850 – *Pre-Screening Notice & Certification Request*
- ETA Form 9062 – *Individual Characteristic Form*

Please begin using the two forms immediately. Copies of the two forms are attached. Operational information on the forms includes:

- Employers must have applicants complete Form 8850 on or before the day they are offered a job.
- Each applicant who is potentially qualified for WOTC based on the Form 8850, must then complete an ETA Form 9062.

Mitchell E. Daniels, Jr., Governor
Teresa L. Voors, Commissioner

10 North Senate Avenue
Indianapolis, IN 46204-2277
www.workforce.IN.gov

Phone: 317.232.7670
Fax: 317.233.4793

An Economic Development Partner

- Forms 8850 and ETA 9062 must be postmarked within 28 days of the date the applicant begins work to be considered. Any forms not meeting this requirement will be denied.

The forms cannot be accepted by fax or email.

- Mail completed forms to the following address:
WOTC Program Coordinator
Indiana Department of Workforce Development
WOTC – SE 311
10 N. Senate Avenue
Indianapolis, IN 46204

Questions may be addressed to the WOTC Unit at 317/232-7746. The fax is 317/233-2679.

WIA TAB Number	Subject Matter
2007-05	WOTC Revised Forms
2007-04	TAA Training Waivers, the Extension Process and Waiver Reviews
2007-03	UI Eligibility Determination Communications
2007-02	Expansion of Technical Assistance through TABs
2007-01	Revision to Employment Eligibility Verification Form I-9
2006-08	Military Service Members/Spouses as WIA Dislocated Workers
2006-07	Guidance from the U. S. Department of Labor
2006-06	Out-of-School Youth Definition
2006-05	WorkKeys Certificates under the Youth Common Measures
2006-04	Repeating classes or tests funded by the Workforce Investment Act
2006-03	Discontinuation of the Certificates of Technical Achievement Program
2006-02	Trade Adjustment Assistance - Qualifying Separation Date for Worker's Compensation
2006-01 Change 1	Clarification on DWD Communication 2005-26 (rescinded 8-22-07)
2006-01	Clarification on DWD Communication 2005-26 (rescinded 8-22-07)
2005-008	Youth as Displaced Homemakers
2005-007	Documentation Requirements – Katrina Victims
2005-006	Modifying Indiana's Eligible Training Provider List
2005-005	Special Endorsement for Indiana School Bus Drivers
2005-004	General Studies Degrees
2005-003	High School Diplomas for Individuals with Disabilities
2005-002	Incumbent Worker Councils
2005-001	Incentive Payments to WIA Participants
2004-001	WorkKeys Certificates
2003-007	Basic Skills Deficiency
2003-006	CPR or First Aid as a Credential
2003-005	Driver's License as a Credential
2003-004	"Temporary" Employee Eligibility for WIA Services
2003-003	Service Tiers & Partner Services
2003-002	Intensive and Training Services
2003-001	WIA Citizenship and Registration for Selective Services
2003-000	Workforce Investment Act Technical Bulletins

**Conditional Certification
Work Opportunity Tax Credit**

U. S. Department of Labor
Employment & Training Administration

		OMB No. 1205-0371	Expiration Date: April 30, 2008
1. INITIATING AGENCY CODE (For Agency Use Only) CODE: _____	2. CONTROL NO. (For Agency Use Only) CONTROL NO. _____ ____ Participating Agency ____ SWADLA	3. TYPE OF CONDITIONAL CERT. ("✓" One) (For Summer Youth ONLY) a. <input type="checkbox"/> Original b. <input type="checkbox"/> Revalidation	
4. FOR EX-FELON TARGET GROUP ONLY. a. Conviction Date: _____ b. Release Date: _____ c. Corrections Institution ID No: _____		5. DATE COMPLETED (Mo/Day/ Yr) _____	
6. State Workforce Agency's Name and Address	7. SIGNATURE (Authorized Official)	8. TELEPHONE NO.	

PART I. INTRODUCTION

9. NAME OF INDIVIDUAL (Last, First, Middle)	10. SOCIAL SECURITY NO.	11. TARGET GROUP CODE ("✓" One) <input type="checkbox"/> Disabled Veteran receiving compensation for a service-connected disability.
12. ADDRESS (Number, Street, City, State, Zip Code)	13. TARGET GROUP CODE ("✓" One) <input type="checkbox"/> Ticket Holder (TH) with IWP from an Employment Network, <input type="checkbox"/> Summer Youth (SY), <input type="checkbox"/> Long-Term Family Assistance Recipient (LTFAR), or <input type="checkbox"/> Designated Community Resident (DCR). If DCR, enter name of RRC in the blank: _____ Name of County _____ Enter Code if not a TH, SY, LTFAR, or DCR _____	
14. APPLICANT' SIGNATURE:		

NOTE TO EMPLOYER:

15. The above named individual may be eligible for certification under the Work Opportunity Tax Credit. If not employed before the date in the box below (Mo., Day, Yr.), this eligibility determination is subject to review.

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In the event you hire this person, you should request the certification necessary for you to claim a Work Opportunity Tax Credit. Simply, complete and sign the Employer Declaration below, mail to the SWA or Designated Local Agency together with the PSN-IRS Form 8850, **not later than the 28th day after the applicant starts work**. The WOTC Employer Certification Form will be sent to you, if all statutory requirements have been met.

PART II. EMPLOYER DECLARATION: I, HEREBY, DECLARE that the above named person is or will be employed by:

I, HEREBY, DECLARE that the above named person was or will be employed by:

16. NAME OF FIRM:	17. POSITION/JOB TITLE:	18. EMPLOYMENT-START DATE: (Mo/Day/Yr)	19. STARTING WAGE: \$ _____ per hour.
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Please send a WOTC ☐ Conditional Certification (CC) for this employee. The pre-certification is for the purpose of requesting Certification to obtain the WOTC under Sec. 51 of the Internal Revenue Code. Employers are advised that such credit will cease immediately upon notification of any subsequent invalidation/revocation. Employers are further advised that if the certification herein requested is for a member of the SUMMER YOUTH target group, the tax credit for which he/she may be eligible is subject to the limits described at Sec. 51 (d)(7) of the Internal Revenue Code.

NOTE: Falsification of data on this form is a FEDERAL CRIME in violation of 18 USC 1001. Falsification of work or concealment of information is PUNISHABLE by a fine or imprisonment.

20. EMPLOYER'S NAME AND SIGNATURE	21. DATE
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CONDITIONAL CERTIFICATION (CC) ETA FORM 9062. When a SWA/DLA or Participating Agency (PA) determines that a job-ready applicant is, tentatively, ELIGIBLE as a member of a target group under the consolidated WOTC, it shall use this required form, without modification, to show that an eligibility determination was made for this person. **Note.** The CC serves as an official record of the pre-certification, alerts prospective employers to the availability of the tax credit if this person is hired, and provides a means for employers to request a WOTC certification for this person.

INSTRUCTIONS FOR COMPLETING THE "CONDITIONAL CERTIFICATION" FORM. (Boxes 1-15 are for participating agency and SWA/DLA use only)

- Box 1: Initiating Agency Code.** If the CC was issued by a participating agency (PA), enter its code. SWAs/DLAs assign codes to designate each PA and indicate the initiating source for the eligibility determination process. If the eligibility determination was performed by the SWA/DLA, enter the SWA/DLA code, if available. Indicate with a check mark "✓" if initiating agency is a Participating Agency or SWA/DLA.
- Box 2: Control Number.** Usually the PA determines the control number (CN). However, SWAs/DLAs may, for internal control purposes, develop their own CN system. It may be a Social Security No., case no., or some other appropriate designation, which permits easy filing, certification and retrieval of forms. Enter corresponding CN and indicate with a check mark "✓" whether the source is a PA or a SWA/DLA.
- Box 3: Type of Conditional Certification.** This system distinguishes between "Original," if the individual is being processed for the first time, or "Revalidation," if the eligibility process was performed within the previous 12-month period, (e.g., 45 days for the Summer Youth target group only). Otherwise, the Conditional Certification is counted as "Original." Indicate with a check mark "✓" whether eligibility determination is "Original" or "Revalidation."
- Box 4: For Ex-Felon Target Group Only.** For items a - c, enter the corresponding information. This information will help you in verifying target group eligibility.
- Box 5: Date Completed.** Enter the month, day, year in which the eligibility determination was completed.
- Box 6: SWA/DLA's Name and Address.** (If known, enter or stamp the name and address, including zip code, of the SWA/DLA responsible for Certifications requests for the employer indicated in Box 16. Leave blank if SWA/DLA's name and address is unknown.
- Box 7: Signature.** Enter signature of the authorized conditionally-certifying official.
- Box 8: Telephone No.** Enter corresponding SWA/DLA or participating agency area code, telephone number and extension, if available.

PART I. INTRODUCTION:

- Box 9: Name of Individual.** Enter the individual's/applicant's full name (i.e., last name, first name and middle initial).
- Box 10: Social Security Number.** Enter the individual's/applicant social security number.
- Box 11: Target Group Code.** Enter a check mark "✓" to indicate if individual is being pre-certified as a Disabled Veteran according to P.L. 110-28.
- Box 12: Address/Telephone No.** Enter the individual's/applicant's home address, including apartment number and zip code. After address, enter individual's/applicant's telephone number, including area code.
- Box 13: Target Group Code.** Enter a check mark "✓" to indicate if "Summer Youth, "Ticket Holder (TH)" with an IWP from an Employment Network (EN), Long-term Family Assistance Recipient (LTFAR), or Designated Community Resident (DCR). If a DCR living in RRC, enter name of county on the blank space. If different from Summer Youth, Ticket Holder, LTFAR, or DCR, enter code for specific WOTC target group based on applicant's information and available documentation.
- Box 14: Signature.** Get applicant's signature. If a minor, parent or guardian must sign here.
- Box 15: CC Validity Period.** (This box is to be completed by the SWA/DLA or PA). Enter the month/day/year when the CC expires (e.g., 45 days for Summer Youth)

PART II. EMPLOYER DECLARATION:

Box 16: Name of Firm. Enter full name of the employing firm (the firm where the employee will actually work).

Box 17: Position/Job Title. Enter the position or job title the employee will hold.

Box 18: Employment-Start Date. Enter the date the employee began or will begin work for the employing firm.

Box 19: Starting Wage. Enter the wage or salary which the employee will be paid. If not known, enter an estimated wage.

Box 20: Employer's Name and Signature. Enter employer's corresponding signature here.

Box 21. Date. Enter month, day and year when you signed this form.

Persons are not required to respond to this collection of information unless it displays a currently valid OMB Control Number. Respondents' obligation to reply to these requirements for obtaining the tax credit per P.L. 104-188. Public reporting burden for this collection of information is estimated to average .33 minutes per response, including the time for reading instruction, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding the burden estimate or any other aspect of this collection of information, including suggestions for reducing the burden to the U.S. Department of Labor, Division of Adult Services, Room C-4514, Washington, D.C. 20210 (Paperwork Reduction Project 1205-0371)

Pre-Screening Notice and Certification Request for the Work Opportunity Credit

OMB No. 1545-1500

► See separate instructions.

Job applicant: Fill in the lines below and check any boxes that apply. Complete only this side.

Your name _____ Social security number ► _____

Street address where you live _____

City or town, state, and ZIP code _____

Telephone number (____) _____ - _____

If you are under age 40, enter your date of birth (month, day, year) ____/____/____

- 1 ☐ Check here if you are completing this form **before** August 28, 2007, and you lived in the area impacted by Hurricane Katrina on August 28, 2005. If so, please enter the address, including county or parish and state where you lived at that time.

- 2 ☐ Check here if you received a conditional certification from the state workforce agency (SWA) or a participating local agency for the work opportunity credit.
- 3 ☐ Check here if **any** of the following statements apply to you.
- I am a member of a family that has received assistance from Temporary Assistance for Needy Families (TANF) for any 9 months during the past 18 months.
 - I am a veteran and a member of a family that received food stamps for at least a 3-month period during the past 15 months.
 - I was referred here by a rehabilitation agency approved by the state, an employment network under the Ticket to Work program, or the Department of Veterans Affairs.
 - I am at least age 18 but **not** age 40 or older and I am a member of a family that:
 - a Received food stamps for the past 6 months, **or**
 - b Received food stamps for at least 3 of the past 5 months, **but** is no longer eligible to receive them.
 - During the past year, I was convicted of a felony or released from prison for a felony.
 - I received supplemental security income (SSI) benefits for any month ending during the past 60 days.
- 4 ☐ Check here if you are a veteran entitled to compensation for a service-connected disability **and**, during the past year, you were:
- Discharged or released from active duty in the U.S. Armed Forces, **or**
 - Unemployed for a period or periods totaling at least 6 months.
- 5 ☐ Check here if you are a member of a family that:
- Received TANF payments for at least the past 18 months, **or**
 - Received TANF payments for any 18 months beginning after August 5, 1997, **and** the earliest 18-month period beginning after August 5, 1997, ended during the past 2 years, **or**
 - Stopped being eligible for TANF payments during the past 2 years because federal or state law limited the maximum time those payments could be made.

Signature—All Applicants Must Sign

Under penalties of perjury, I declare that I gave the above information to the employer on or before the day I was offered a job, and it is, to the best of my knowledge, true, correct, and complete.

Job applicant's signature ► _____

Date ____/____/____

For Employer's Use Only

Employer's name _____ Telephone no. () - EIN ▶ _____

Street address _____

City or town, state, and ZIP code _____

Person to contact, if different from above _____ Telephone no. () - _____

Street address _____

City or town, state, and ZIP code _____

If, based on the individual's age and home address, he or she is a member of group 4 or 6 (as described under Members of Targeted Groups in the separate instructions), enter that group number (4 or 6) ▶ _____

Date applicant:	Gave information	____/____/____	Was offered job	____/____/____	Was hired	____/____/____	Started job	____/____/____
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Complete Only If Box 1 on Page 1 is Checked

State and
county or
parish of
job _____

☐ Check if the individual was not your employee on August 28, 2005, and this is the first time the employee has been hired by you since August 28, 2005.

Under penalties of perjury, I declare that the applicant completed this form on or before the day a job was offered to the applicant and that the information I have furnished is, to the best of my knowledge, true, correct, and complete. Based on the information the job applicant furnished on page 1, I believe the individual is a member of a targeted group. I hereby request a certification that the individual is a member of a targeted group.

Employer's signature ▶ _____

Title _____

Date ____/____/____

Privacy Act and Paperwork Reduction Act Notice

Section references are to the Internal Revenue Code.

Section 51(d)(13) permits a prospective employer to request the applicant to complete this form and give it to the prospective employer. The information will be used by the employer to complete the employer's federal tax return. Completion of this form is voluntary and may assist members of targeted groups in securing employment. Routine uses of this form include giving it to the state workforce agency (SWA), which will contact appropriate sources to confirm that the applicant is a member of a targeted group. This form may also be given to the Internal Revenue Service for administration of the Internal Revenue laws, to the Department of Justice for civil and

criminal litigation, to the Department of Labor for oversight of the certifications performed by the SWA, and to cities, states, and the District of Columbia for use in administering their tax laws. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by section 6103.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is:

Recordkeeping 5 hrs., 30 min.

Learning about the law or the form 24 min.

Preparing and sending this form to the SWA 30 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. You can write to the Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, IR-6406, Washington, DC 20224.

Do not send this form to this address. Instead, see *When and Where To File* in the separate instructions.